

Statement of Net Cost for Fiscal 2002 Reporting

					USSGL Attributes/1			
					Adjusted Trial Balance			
Line	Pre/	Trial	USSGL	USSGL Account	Federal/	Exchange/	Cust/	
No	Post	Bal	Account	Title	NonFederal	Nonexch.	Noncust.	Additional Information Required
Program Costs:								
Program A:								
Intragovernmental Gross Costs								
1	Intragovernmental							
1	Pre	E	6100	Operating Expenses/Program Costs	F			Production
1	Pre	E	6190	Contra Bad Debt Expense - Incurred for Others	F			Production
1	Pre	E	6310	Interest Expenses on Borrowing from Treasury	F			Production
1	Pre	E	6320	Interest Expenses on Securities	F			Production
1	Pre	E	6330	Other Interest Expenses	F			Production
1	Pre	E	6400	Benefit Expense	F			Production, Nonproduction
1	Pre	E	6720	Bad Debt Expense	F			Production
1	Pre	E	6730	Imputed Costs	F			Production
1	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	F			Production
1	Pre	E	6800	Future Funded Expenses	F			Production, Nonproduction. Excludes non-recurring cleanup costs.
1	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget	F			Nonproduction
1	Pre	E	6900	Nonproduction Costs	F			Nonproduction. Report stewardship costs separately.
1	Pre	E	7110	Gains on Disposition of Assets	F	X		Production, Nonproduction
1	Pre	E	7180	Unrealized Gains - Investments	F	X		Production, Nonproduction
1	Pre	E	7190	Other Gains	F	X		Production, Nonproduction
1	Pre	E	7210	Losses on Disposition of Assets	F	X		Production, Nonproduction
1	Pre	E	7280	Unrealized Losses - Investments	F	X		Production, Nonproduction
1	Pre	E	7290	Other Losses	F	X		Production, Nonproduction
1	Pre	E	7300	Extraordinary Items	F	X		Production, Nonproduction
1	Pre	E	7500	Distribution of Income - Dividend	F	X		Production, Nonproduction
2	Less: Intragovernmental Earned Revenues							
2	Pre	E	5100	Revenue from Goods Sold	F	X*		
2	Pre	E	5109	Contra Revenue for Goods Sold	F	X*		
2	Pre	E	5200	Revenue from Services Provided	F	X*		
2	Pre	E	5209	Contra Revenue for Services Provided	F	X*		
2	Pre	E	5310	Interest Revenue	F	X	A	

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2	Pre	E	5319	Contra Revenue for Interest	F	X	A	
2	Pre	E	5320	Penalties, Fines and Administrative Fees Revenue	F	X	A	
2	Pre	E	5329	Contra Revenue for Penalties, Fines and	F	X	A	
2	Pre	E	5400	Benefit Program Revenue	F	X*		
2	Pre	E	5409	Contra Revenue for Benefit Program Revenue	F	X*		
2	Pre	E	5500	Insurance and Guarantee Premium Revenue	F	X*		
2	Pre	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	F	X*		
2	Pre	E	5900	Other Revenue	F	X		
2	Pre	E	5909	Contra Revenue for Other Revenue	F	X		
3 Intragovernmental Net Costs								
3			CALC (1 - 2)					
Gross Costs With the Public								
4	With the Public							
4	Pre	E	6100	Operating Expenses/Program Costs	N			Production
4	Pre	E	6190	Contra Bad Debt Expense - Incurred for Others	N			Production
4	Pre	E	6199	Adjustment to Subsidy Expense	N			Production
4	Pre	E	6320	Interest Expenses on Securities	N			Production
4	Pre	E	6330	Other Interest Expenses	N			Production
4	Pre	E	6400	Benefit Expense	N			Production, Nonproduction
4	Pre	E	6500	Cost of Goods Sold	N			Production
4	Pre	E	6600	Applied Overhead	N			Production
4	Pre	E	6610	Cost Capitalization Offset	N			Production
4	Pre	E	6710	Depreciation, Amortization and Depletion	N			Production
4	Pre	E	6720	Bad Debt Expense	N			Production
4	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	N			Production
4	Pre	E	6800	Future Funded Expenses	N			Production, Nonproduction
4	Pre	E	6900	Nonproduction Costs	N			Nonproduction. Report stewardship costs separately.
4	Pre	E	7110	Gains on Disposition of Assets	N	X		Production, Nonproduction
4	Pre	E	7180	Unrealized Gains - Investments	N	X		Production, Nonproduction
4	Pre	E	7190	Other Gains	N	X		Production, Nonproduction
4	Pre	E	7210	Losses on Disposition of Assets	N	X		Production, Nonproduction
4	Pre	E	7280	Unrealized Losses - Investments	N	X		Production, Nonproduction
4	Pre	E	7290	Other Losses	N	X		Production, Nonproduction
4	Pre	E	7300	Extraordinary Items	N	X		Production, Nonproduction
4	Pre	E	7500	Distribution of Income - Dividend	N	X		Production, Nonproduction
4	Pre	E	7600	Changes in Actuarial Liability	N			Production, Nonproduction

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5 Less: Earned Revenues								
5	Pre	E	5100	Revenue from Goods Sold	N	X*		
5	Pre	E	5109	Contra Revenue for Goods Sold	N	X*		
5	Pre	E	5200	Revenue from Services Provided	N	X*		
5	Pre	E	5209	Contra Revenue for Services Provided	N	X*		
5	Pre	E	5310	Interest Revenue	N	X	A	
5	Pre	E	5319	Contra Revenue for Interest	N	X	A	
5	Pre	E	5320	Penalties, Fines and Administrative Fees Revenue	N	X	A	
5	Pre	E	5329	Contra Revenue for Penalties, Fines and	N	X	A	
5	Pre	E	5400	Benefit Program Revenue	N	X*		
5	Pre	E	5409	Contra Revenue for Benefit Program Revenue	N	X*		
5	Pre	E	5500	Insurance and Guarantee Premium Revenue	N	X*		
5	Pre	E	5509	Contra Revenue for Insurance and Guarantee	N	X*		
5	Pre	E	5900	Other Revenue	N	X		
5	Pre	E	5909	Contra Revenue for Other Revenue	N	X		
6 Net Costs With the Public								
6				CALC (4 - 5)				
7 Total Net Costs								
				CALC (3 + 6)				
8 Costs Not Assigned to Programs								
8	Pre	E	6400	Benefit Expense				Nonproduction. Cost not assigned to programs.
8	Pre	E	6800	Future Funded Expenses				Nonproduction. Cost not assigned to programs.
8	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)				Nonproduction. Cost not assigned to programs.
8	Pre	E	6900	Nonproduction Costs				Nonproduction. Cost not assigned to programs.
8	Pre	E	7110	Gains on Disposition of Assets		X		Nonproduction. Cost not assigned to programs.

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8	Pre	E	7180	Unrealized Gains - Investments		X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7190	Other Gains		X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7210	Losses on Disposition of Assets		X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7280	Unrealized Losses - Investments		X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7290	Other Losses		X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7300	Extraordinary Items		X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7500	Distribution of Income - Dividend		X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7600	Changes in Actuarial Liability				Nonproduction. Cost not assigned to programs.
9 Less: Earned Revenues Not Attributed to Programs								
9	Pre	E	5310	Interest Revenue		X		Exchange revenue not attributable to programs.
9	Pre	E	5319	Contra Revenue for Interest		X		Exchange revenue not attributable to programs.
9	Pre	E	5900	Other Revenue		X		Exchange revenue not attributable to programs.
9	Pre	E	5909	Contra Revenue for Other Revenue		X		Exchange revenue not attributable to programs.
10 Net Cost of Operations								
10			CALC (5 + 6 + 7 - 9)					

* By definition, this USSGL account can only have this USSGL attribute value.

Footnote:

1 - Use attributes values as provided in Section IV, page 17.